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ST. LAWRY PARISH FIRE PROTECTION  
DISTRICT NO. 10

FINANCIAL REPORT

DECEMBER 31, 1985

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the public, as required, and made available to any interested affiliate. The report is on file for public inspection in the Office of the Auditor of the State of Louisiana, at the office of the parish clerk of court.

Release Date 7-17-86

C O N T E N T S

	Exhibit/ Schedule	Page
INDEPENDENT ACCOUNTANT'S REPORT	-	1
GENERAL PURPOSE FINANCIAL STATEMENTS		
Balance sheet - all fund types and account groups	A	3
Statement of revenues, expenditures, and change in fund balance - all governmental fund types	B	3
Statement of revenues, expenditures, and change in fund balance - budget (non-GAAP basis) and actual - all governmental fund types	C	4
Notes to financial statements		1-8
SUPPLEMENTARY INFORMATION		
Schedule of compensation paid to board members	1	11
Schedule of expenditures - budget (non-GAAP basis) and actual	2	12
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	-	13-16
LOUISIANA ATTENTION QUESTIONNAIRE	-	17 and 18



**BRUSSARD, PUGH, LEWIS & BEAUCHAMP**  
 CERTIFIED PUBLIC ACCOUNTANTS

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Shreveport, LA  
 70506-0000

Texas, TX  
 75001-0000

Account Receivable (AP)  
 Accounts Payable (AP)  
 Cash (Cash)  
 Fixed Assets (FA)  
 Inventory (INV)

Long-Term Debt (LT)  
 Equity (EQ)  
 General Ledger (GL)  
 Payroll (PAY)  
 Property (PROP)

Revenue (REV)  
 Sales (SALES)  
 Taxes (TAX)

and 100 others.

Member of the Board of Directors of  
 Certified Public Accountants  
 Society of Louisiana Certified  
 Public Accountants

**INDEPENDENT ACCOUNTANT'S REPORT**

The Board of Commissioners  
 St. Landry Parish Fire Protection District No. 11  
 Post Box 66, Louisiana

We have compiled the accompanying general purpose financial statements of the St. Landry Parish Fire Protection District No. 11, a component unit of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1995 and supplementary schedules as listed in the table of contents. The statements and the supplementary schedules, which are prepared only for supplementary analysis purposes, were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion of any other form of assurance on them.

*BRUSSARD, PUGH, LEWIS & BEAUCHAMP*

Baton Rouge, Louisiana  
 June 18, 1996

## ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. 11

**BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
 December 31, 1999  
 See Accountant's Compilation Report

ASSETS	Governmental	Account	Total Operations
	Fund Type <u>General</u>	<u>Fixed</u> General Assets	
Cash	\$ 14,854	\$ -	\$ 14,854
Certificates of deposit	80,913	-	80,913
Property tax receivable, net of allowance for uncollectibles of \$12,367	238,714	-	238,714
Accrued interest receivable	587	-	587
Due from other governmental agencies	51,363	-	51,363
Land	-	13,699	13,699
Buildings	-	219,089	219,089
Machinery and equipment	-	363,759	363,759
<b>Total assets</b>	<b>\$505,481</b>	<b>\$534,487</b>	<b>\$1,039,968</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$ 18,188	\$ -	\$ 18,188
Fund equity:			
Investment in general fixed assets	\$ -	\$534,487	\$534,487
Fund balance:			
Unreserved and undesignated	505,483	-	505,483
<b>Total fund equity</b>	<b>\$505,483</b>	<b>\$534,487</b>	<b>\$1,039,970</b>
<b>Total liabilities and fund equity</b>	<b>\$505,481</b>	<b>\$534,487</b>	<b>\$1,039,968</b>

See Notes to Financial Statements.

## VT. LARRY PARISH FIRE PROTECTION DISTRICT NO. 11

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -  
ALL GOVERNMENTAL FUND TYPES  
GENERAL FUNDYear Ended December 31, 1995  
See Accountant's Compilation Report

Revenues:		
Taxes:		
Ad valorem		\$141,150
Intergovernmental revenue:		
State revenue sharing		19,345
Fire insurance rebate		9,742
Charges for services		1,827
Interest earnings		5,251
Other		<u>867</u>
Total revenues		\$178,182
Expenditures:		
Current:		
General government	\$ 7,773	
Public safety	269,822	
Capital outlays	<u>2,826</u>	
Total expenditures		<u>280,421</u>
Excess of revenues over expenditures		\$ 47,761
Fund balance, beginning		<u>322,285</u>
Fund balance, ending		<u>370,046</u>

See Notes to Financial Statements.

## ST. LOUIS FIRE PROTECTION DISTRICT NO. 11

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -  
BUDGET (BUDGETARY BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES  
GENERAL FUNDYear Ended December 31, 1995  
See Accountant's Compilation Report

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance - Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes	\$ 243,138	\$ 13,800	\$ 238,338	\$ 248,321	\$ (9,983)
Intergovernmental revenues	43,187	(544)	42,643	41,240	803
Charges for services	1,027	-	1,027	1,000	27
Interest earnings	1,797	(147)	1,650	2,000	3,350
Other	882	-	882	-	882
Total revenues	<u>\$ 291,031</u>	<u>\$ 13,109</u>	<u>\$ 277,922</u>	<u>\$ 292,561</u>	<u>\$ (14,639)</u>
<b>Expenditures:</b>					
Current:					
General government	\$ 7,773	\$ (175)	\$ 7,598	\$ 8,400	\$ 802
Public safety	249,953	(514)	249,439	249,091	(348)
Capital outlays	3,424	-	3,424	3,424	-
Total expendi- tures	<u>\$ 261,150</u>	<u>\$ (689)</u>	<u>\$ 260,461</u>	<u>\$ 260,915</u>	<u>\$ (454)</u>
Excess of revenues over expenditures	\$ 31,508	\$ (1,494)	\$ 29,014	\$ 31,646	\$ (2,632)
Fund balance, beginning	121,565	(126,813)	68,752	68,752	-
Fund balance, ending	<u>\$ 153,073</u>	<u>\$ (128,307)</u>	<u>\$ 24,766</u>	<u>\$ 100,400</u>	<u>\$ (23,634)</u>

See Notes to Financial Statements.

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. 11

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

The financial statements of the St. Landry Parish Fire Protection District No. 11 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting entity:

The St. Landry Parish Fire Protection District No. 11 is a component unit of the St. Landry Parish Police Jury. The District was established in 1979 to provide fire protection and rescue service for the residents of the District.

Fund accounting:

The District uses one fund and one account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The general fund, a governmental fund type, is the general operating fund of the District. It is used to account for all financial resources of the District.

Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**NOTES TO FINANCIAL STATEMENTS**  
**The Accountant's Compilation Report**

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem taxes and the related state revenue sharing are recognized as revenues in the year in which the taxes are assessed and billed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. The other major revenue considered susceptible to accrual is interest on investments. Expenditures are recorded when the related fund liability is incurred.

**Budgets:**

The budget is prepared and adopted on a cash basis. Included in the accompanying financial statements is an adjusted income accounting revenues and expenditures as determined by the modified accrual basis of accounting to the budgetary (cash) basis.

The general fund budget is formally adopted by the District prior to the beginning of the fiscal year. After its adoption, adjustments to the budget for unobligated funds must be approved by resolution. All appropriations lapse at the end of the fiscal year. Expenditures may not legally exceed budgeted appropriations at the individual fund level by more than five percent.

**Cash and Investments:**

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within a year of the date acquired by the District. Investments are stated at cost.

As December 31, 1995, deposits in financial institutions were fully secured by FDIC insurance.

**Fixed assets:**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost and donated fixed assets are valued at fair market value as of the date of donation. Assets in the general fixed assets account group are not depreciated. Due to the nature of its operations, the District has no public domain (infrastructure) fixed assets.



**NOTES TO FINANCIAL STATEMENTS**  
See Accountant's Compilation Report

**Compensated absences:**

Employees of the District who have been employed for one year earn 15 days of vacation pay. After ten years of service, they earn one additional day of vacation pay for each year worked up to the maximum of 30 days. All employees are entitled to 12 days sick pay after being employed for three months. No sick pay is paid upon resignation or retirement.

No accruals have been made for accumulated unpaid vacation and sick leave due to their immateriality in relation to total payroll costs of the District.

**Memorandum only - total columns**

The total columns on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**Note 2. Levied Taxes**

The following is a summary of levied ad valorem taxes:

General corporate purposes:	
Operations and maintenance	<u>13.48</u>

**Note 3. General Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance January 1, 1995	Additions	Reductions	Balance December 31, 1995
Land	\$ 15,539	\$ -	\$ -	\$ 15,539
Building	219,069	-	-	219,069
Machinery and equipment	<u>363,166</u>	<u>1,834</u>	-	<u>365,000</u>
	<u>\$577,774</u>	<u>\$ 1,834</u>	<u>\$ -</u>	<u>\$579,608</u>

**NOTES TO FINANCIAL STATEMENTS**  
**See Government's Compilation Report**

**Note 4. Pension Plan**

All employees of the St. Landry Parish Fire Protection District No. 11 are members of the Federal social security system. One firefighter is also a member of the Firefighters' Retirement Plan.

The Firefighters' Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS).

Membership is mandatory as a condition of employment beginning on date employed if the employee is on a permanent basis as a firefighter, not participating in another public funded retirement system and under age fifty (50) at date of employment. Employees who retire at or after age 55 with at least 20 years of credited service, or at or after age 50 with at least 12 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 3-1/3 percent of their average final compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly savings during the 18 consecutive or joint months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System are based on a percentage of gross compensation. State statute requires employees covered by the System to contribute 5.0 percent of their salaries to the system; the District must contribute 9.0 percent of the salary of each employee covered by the System as an employer match.

although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. The following provides certain disclosures for the District of the retirement system that are required by GASB Codification Section 220.127:

District payroll:		
Total eligible payroll	\$	189,031
Covered payroll		11,193
Actuarially required contribution for the entire system:		
Dollar amount	\$13,168,328	
Percent of payroll		21.24

(Continued)

**NOTES TO FINANCIAL STATEMENTS**  
*See Accountant's Compliance Report*

<b>Actuarially required contribution for the</b>	
<b>District:</b>	
Roller amount	\$ 4,514
Percent of total actuarially required contribution	.03%
<b>Statutorily required contribution for the</b>	
<b>District:</b>	
Employer	\$ 1,914
Employee	1,394
Total	<u>\$ 3,308</u>
<b>Actual contribution for the District:</b>	
Employer	\$ 1,914
Employee	1,394
Total	<u>\$ 3,308</u>
Pension benefit obligation	\$99,443,345
Assets	<u>39,182,168</u>
Unfunded pension benefit obligation	<u>\$ 60,261,177</u>

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and non-vested benefits, actuarially payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERB and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1995 actuarial valuation report. The District does not guarantee the benefits granted by the System.

**SUPPLEMENTARY INFORMATION**

## ST. LAMON PARISH FIRE PROTECTION DISTRICT NO. 11

## SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS

Year Ended December 31, 1995

See Assistant's Compilation Report

James Evolaone	\$	500
George Hardy		500
Bill Dupluchain		400
Baron Dupluchain		10
Larry Hardy		100
John Sylvester		400
Wayne Reiter, Chairman		400
		<u>2,300</u>
Total		<u>\$ 2,300</u>

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The board members receive \$50 per diem for attendance at regular meetings of the Board.

## ST. LOUIS PARISH FIRE PROTECTION DISTRICT NO. 11

SCHEDULE OF EXPENDITURES - BUDGET (NONGAAP BASIS) AND ACTUAL -  
GENERAL FUND

Year Ended December 31, 1993

(See Accountant's Compilation Report)

	<u>Actual</u>	Adjusted to Budgetary Basis	Actual on Budgetary Basis	<u>Budget</u>	Variance - Favorable (Unfavorable)
Current:					
General government:					
Pension fund					
contribution	\$ 1,432	\$ (134)	\$ 1,566	\$ 6,408	\$ (4,842)
Write off of					
uncollectible					
loss	361	(143)	-	2,808	2,808
	<u>\$ 1,793</u>	<u>\$ (277)</u>	<u>\$ 1,566</u>	<u>\$ 9,216</u>	<u>\$ (3,034)</u>
Public safety -					
Fire protection:					
Personnel costs (\$184,650)	\$ 643	-	\$184,613	\$174,650	\$ (9,967)
Pension plan					
contribution	1,916	-	1,916	1,401	(285)
Expense allowances	900	-	900	931	(269)
Per diem	3,800	-	3,800	3,100	100
Telephone and					
utilities	5,922	(700)	5,832	4,375	373
Insurance	28,489	(419)	28,879	28,398	10,328
Gasoline and oil	1,921	37	1,958	3,682	704
Equipment and tools	197	-	197	1,632	230
Repairs and					
maintenance	6,887	-	6,887	4,394	(881)
Professional fees	9,065	-	9,813	7,848	(1,367)
Office supplies	1,100	(74)	1,066	1,168	332
Firefighting					
supplies	1,491	-	1,491	2,860	849
Other	1,483	34	1,520	1,092	(1,687)
	<u>\$218,923</u>	<u>\$ (743)</u>	<u>\$218,623</u>	<u>\$248,081</u>	<u>\$ (29,458)</u>
Capital outlays	\$ 1,326	-	\$ 1,326	\$ 1,343	\$ (17)
Total					
expendi-					
tures	<u>\$220,249</u>	<u>\$ (743)</u>	<u>\$218,623</u>	<u>\$249,424</u>	<u>\$ (31,797)</u>



BOSSARD, PETER, LEWIS & HEALIN

CERTIFIED PUBLIC ACCOUNTANTS

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Metairie, Louisiana  
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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLIED ACCOUNT-UPON PROCEDURES

The Board of Commissioners  
St. Landry Parish Fire Protection District No. 11  
Ponchartraine, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of St. Landry Parish Fire Protection District No. 11 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about St. Landry Parish Fire Protection District No. 11's compliance with certain laws and regulations during the year ended December 31, 1995 included in the accompanying Louisiana Accruals Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 48:13211-13214 (the public bid law).

There were not any expenditures made during the year for materials and supplies exceeding \$5,000 nor expenditures made for public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1321-1324 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

Other Offices:

Crescent, LA  
(504) 233-3400

Lafayette, LA  
(504) 233-3400

Mossblom, LA  
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New Orleans, LA  
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North Baton Rouge, LA  
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Thibodaux, LA  
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Gretna, LA  
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The Board of Commissioners

St. Landry Parish Fire Protection District No. 11

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

Some of the employees included on the list of employees provided by management [agreed-upon procedure (1)] appeared on the list provided by management in agreed-upon procedure (2).

*Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the amendments made to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget and amendments to the minutes of a meeting held on December 10, 1994 and October 18, 1995, respectively, which indicated that the budget and amendments had been adopted by the commissioners of St. Landry Parish Fire Protection District No. 11.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

*Accounting and Reporting*

8. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and purpose:

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.



The Board of Commissioners  
St. Landry Parish Fire Protection District No. 11

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected expenditures indicated approvals.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-MS 42:1 through 42:17 (the open meetings law).

St. Landry Parish Fire Protection District No. 11 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Management has asserted that such documents were properly posted.

Bank

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like instruments.

We examined copies of bank deposit slips for the period under examination and did not note any deposits which appeared to be proceeds of bank loans, bonds, or like instruments.

Advances and Expenses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the year did not indicate approval for payments noted. We also inspected payroll records for the year and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The Board of Commissioners  
St. Landry Parish Fire Protection District No. 11

This report is intended solely for the use of management of St. Landry Parish Fire Protection District No. 11 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Spelman, Pineda, Lewis & Breaux*

Spelman, Louisiana  
June 18, 1996

## LOUISIANA ATTENTION QUESTIONNAIRE

April 23, 1995 Date

Raymond, DuBois, Lewis & Brown817 E. Washington LaneGretnova, Louisiana 70053

(Auditors)

In connection with your completion of our financial statements as of December 31, 1995 and for the period then ended, and as required by Louisiana Revised Statute 34:515 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of April 23, 1995 (date).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes  No **Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1191-1124.

Yes  No 

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1985, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes  No **Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 28:1301-14) or the budget requirements of LSA-RS 38:43.

Yes  No

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for a least three years, as required by LSA-RS 44:1, 44:7, 44:21, and 44:38.

Yes  No 

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:683, and/or 38:32, as applicable.

Yes  No 

We have had our financial statements audited or compiled in accordance with LSA-RS 24:515.

Yes  No **Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No **Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1418.83.

Yes  No **Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes  No 

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contributions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u><i>Bob D. G.A.</i></u>	Secretary	<u>4-23-96</u>	Date
<u><i>Bob D. G.A.</i></u>	Treasurer	<u>4-23-96</u>	Date
<u><i>W. Wayne Giff</i></u>	President	<u>4-23-96</u>	Date

Note-Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.